IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 2ND MARCH 2007 / 11TH PHALGUNA 1928

OP.No. 11581 of 2002(D)

PETITIONERS:
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1. M/S.ARUNS LTD., 48/2075,
SANDRA MANSION, PALARIVATTOM, COCHIN,REPRESENTED
BY ITS BRANCH ACCOUNTS EXECUTIVE R.RANJEE.

2. SHALIMAR TAR PRODUCTS LTD.,
SANDRA MANSION OF -DO- -DO-.

BY ADV. SMT.C.G.BINDU
SMT.C.G.AJITHA

RESPONDENTS:
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1. SALES TAX INSPECTOR,
SALES TAX CHECK POST, WALAYAR, PALAKKAD.

2. SALES TAX OFFICER, CIRCLE, ERNAKULAM.

3. SECRETARY, MINISTRY OF FINANCE,
THIRUVANANTHAPURAM.

4. STATE OF KERALA, REPRESENTED BY ITS
CHIEF SECRETARY TO GOVERNMENT,THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. MUHAMMED RAFIQ

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 02/03/2007 ALONG WITH WPC NO. 27127/2005 AND CONNECTED CASES,
THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON CMP NOS. 20062/2002 AND 20121/2002 IN OP NO. 11581/2002 D.

DISMISSED

02/03/2007. **SD/- K.BALAKRISHNAN NAIR, JUDGE**

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1. COPY OF THE CONSIGNMENT RECEIPT DT. 17/4/2002 OF FREIGHT CARRIERS OF INDIA LTD.

EXT.P2. COPY OF THE NOTICE DT. 18/4/2002 BY R1 TO THE P2.

EXT.P3. COPY OF THE REPRESENTATION DT. 19/4/2002 BY THE P2 BEFORE THE R1.

EXT.P4. COPY OF THE CERTIFICATE OF PAYMENT DT. 20/4/2002 EFFECTED BY P2.

EXT.P5. COPY OF THE TRANSIT PASS DT. 17/4/2002.

EXT.P6. COPY OF THE NOTICE DT. 23/4/2002 BY R1 TO THE P1.

EXT.P7. COPY OF THE SRO 590/96 BROUGHT OUT BY THE R4.

EXT.P8. COPY OF THE REPRESENTATION BY THE PETITIONER NO. 1 BEFORE THE SALES TAX INSPECTOR DT. 27/4/2002.

EXT.P9. COPY OF THE CERTIFICATE OF PAYMENT ISSUED BY THE SALES TAX INSPECTOR, WALAYAR TO P1 DT. 28/4/2002.

True copy

tga

K.BALAKRISHNAN NAIR, J.

O.P.No.11581 of 2002,W.P.(C).Nos.17887 of 2004
27127 of 2005, 23193 of 2006, 26363 of 2006,
& 26737 of 2006

Dated this the 2nd day of March, 2007

JUDGMENT

The writ petitioners in these writ petitions challenge the levy and collection of entry tax. In some cases, the demand has been stayed by this Court. In certain cases, a portion or entire amount of entry tax demanded has been paid pursuant to the interim orders of this Court or otherwise. In such cases, the petitioners claim refund.

2. The point raised by the petitioners is covered in their favour by the decision of the Division Bench of this Court in O.P.No.434 of 1996 and connected cases. Accordingly, these writ petitions are allowed. The impugned demands are quashed. The bonds executed shall be discharged and the bank guarantees furnished shall be released. The petitioners who claim refund of the amount already paid may move the competent authority, claiming refund. In that event, the competent authority shall dispose of their claim petitions in accordance with law, as expeditiously as possible.

K.BALAKRISHNAN NAIR,JUDGE.

MS